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DANA CORPORATION, *et al.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
	:	
Dana Corporation, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors.	:	Bankruptcy Case No. 06-10354 (BRL)
	:	
PARKER HANNIFIN CORPORATION,	:	District Court Case No.
	:	07-CV-5660 (PAC)
Appellants,	:	
	:	
vs.	:	
	:	
DANA CORPORATION, <i>et al.</i> ,	:	
	:	
Appellees.	:	
	:	
	:	
	:	

APPELLEES' OPENING BRIEF

Dana Corporation and the other above-captioned chapter 11 debtors and debtors in possession (collectively, the “Debtors” or “Appellees”), as appellees, for their Opening Brief in opposition to the appeal of Parker Hannifin Corporation, from the *Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCA* (the “Memorandum Decision”), entered April 19, 2007 (Bankruptcy Docket No. 5136) and the *Order Valuing Reclamation Claims Filed in the Debtors’ Chapter 11 Cases at Zero* (the “Order”), entered on April 25, 2007 (Bankruptcy Docket No. 5175), issued by the Honorable Burton R. Lifland, United States Bankruptcy Judge for the Southern District of New York (the “Bankruptcy Court”) hereby adopts and incorporates as if fully set forth herein, the factual assertions, arguments, and legal authority set forth in Appellees’ Opening Brief which was filed on October 29, 2007 in each of the following appeals, all of which relate to the Memorandum Decision and Order that are the subject of this appeal:

Toyota Tsusho America, Inc., appellant, v. Dana Corporation, et al, appellees, 07-CV-4837 (PAC);

Emhart Teknologies; Inc., appellant, v. Dana Corporation, et al., appellee, 07-CV-5460 (PAC);

Hydro Aluminum Precision Tubing North America, LLC, appellant v. Dana Corporation, et al., 07-CV-5461 (PAC);

The Timken Company, and Timken U.S. Corp. appellants, v. Dana Corporation, et al., appellees, 07-CV- 5659 (PAC); and

Berlin Metals, LLC, appellants v. Dana Corporation, et al., appellees, 07-CV-5995 (PAC).

CONCLUSION

WHEREFORE, and by reason of the foregoing, Appellees respectfully request that the Court: (a) enter an Order affirming the Bankruptcy Court’s Memorandum Decision and Order for the reasons set forth therein and in this Appellee’s Opening Brief; and (b) grant such other and further relief as this Court may deem proper.

Dated: December 5, 2007

PACHULSKI STANG ZIEHL & JONES LLP

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